

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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Confirmation No. **3717**

Attorney Docket No.:
RSW920020013US1

Application No.: **10/087,627**

Examiner: **M. T. T. Thein**

Filed: **March 1, 2002**

Group Art Unit: **2163**

Title: **METHOD AND APPARATUS FOR
CAPITALIZING ASSETS**

ELECTRONICALLY FILED

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

RESPONSE TO OFFICE ACTION OF JANUARY 10, 2007

Sir:

No amendments are proffered herein.

Remarks begin on page 2.